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OBSERVATIONS

RESPECTING THE

PUBLIC EXPENDITURE,

AND THE

INFLUENCE OF THE CROWN.

BY THE RIGHT HON. GEORGE ROSE.

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OBSERVATIONS

RESPECTING

THE PUBLIC EXPENDITURE AND THE INFLUENCE OF THE CROWN.

THE right allowed to every rank of the people to discuss points in the public conduct of their rulers, and to the representatives of the people, when called upon by the voice of their constituents, or prompted by their own sense of duty, to institute enquiries into such conduct, has always been reckoned among the bleffings of the British Constitution. Certain parts of the management of public affairs are peculiarly obnoxious to such enquiry; and the wholesome as well as habitual jealousy of both the people, and their representatives, watches over those who are entrusted with it with a spirit of scrutiny, which though occasionally inconvenient and some-

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times apt to be unjust, is one of the falutary guards of that freedom, which is our pride, our glory, and the great fource of our prosperity.

Of these topics of strict investigation there are particularly two, which Parliament in its inherent and necessary function is frequently called upon to examine and to discuss, on behalf of themselves and of their constituents,—the Influence of the Crown, and the Public Expenditure; the last indeed as important with reference to the former, as from its own fubstantive effects on the ease and happiness of the people. Its importance, in both points of view, is in proportion to its magnitude; and now, therefore, when the circumstances of the times, and the fituation of the country, call for its exertion beyond all former example, almost beyond all former conjecture, it is doubly incumbent on the House of Commons to exercise that guardianship of the public purfe with which it is invefted, by increasing checks, and by frequent enquiry.

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This part of its duty, Parliament has, in fact, performed within the last four-and-twenty years in a manner mere efficient, as well as more active,

than at any former period of our political history. It is perhaps fingular, and certainly most honorable to the individual Minister, that the same Chancellor of the Exchequer, whose duty it became towards the eventful close of the last century, to call forth as well as to manage the utmost resources of the nation, made it another part of his duty to institute the means of examination and controul of that expenditure which he was to direct and to apply. But there was in that (as indeed is the case in all such public measures rightly understood) not less political wifdom than political virtue; because the credit of the country will always rife in proportion to the provisions made, and to the measures adopted, for the fatisfaction of its creditors, and the conviction of the people, with regard to the justness and appropriation of its expenditure.

Besides the general construction (if the phrase may be allowed) of our government, adapted at all times to the purpose of checking excess as well as abuse in its expenditure, there should be an occasional adoption of enquiry to suit particular cases and particular departments. This mode is rendered indispensible from the complication, as well as the

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novelty, of many articles of public expence to which important and critical periods give rife; in addition to which there is also an energy in newly established institutions for restraint or investigation beyond the customary routine of official supervision. In the fuperintendance of great and widely extended concerns, no vigilance of department can at all times guard against possible abuses; frauds, or culpable negligence, will occasionally escape the detection of ordinary management, notwithstanding the utmost circumspection of vigilant officers. The best chance of discovering such particular abuses, or of suggesting general improvements in future, will be found in special enquiries from time to time: their inflitution is one of the legacies our lamented flatefman has left us, not more creditable to his memory than useful to his country. This pointed exercise of enquiry is now become fo much a political habit in this country, that we may venture to trust no future administration will discountenance it, nor any future generation allow it to go into difuse.

The precedents and practice of fuch useful enquiries, like the precedents and practice of all other great public institutions, it is extremely important should

should be unfolded and illustrated. It is with an intention to a discharge of that duty to the country, that the following accurate statement of the meafures which have been already adopted towards the attainment of the objects above alluded to, in one point of view, is made; fo as not only to fhew what has been done towards retrenchment of the public expence, and the confequent diminution of the patronage of the crown, but also to exhibit the prefent fubfifting state of fuch expence and patronage fo much in detail, as to afford every person the means of judging what further retrenchments may reasonably be expected, confistently with the good of the public fervice, and, what in truth is fynonimous, with proper encouragement and reward of merit in the fervants of the public. -No of Annual

	Offices.		Value.
By the Civil List Act, brought in by			
Mr. Burke in 1782, 22 Geo.3. c.82. there were actually suppressed Under regulations of the Treasury in	134	57,500	
1782-3, by Lord Shelburne and			
Mr. Pitt	144	13,625	
Making a total of offices in the Civil Lift, suppressed in 1782-3, of	278	71,125	
But there were offices created to per- form the duties of those suppressed,	•		
to the amount of	62	10,909	
Making a reduction at that time in the			
Civil Lift, on the whole, of	216	a	€ 60,216

of di-

(6)			
	No. of Offices.		Annual Value.
	216		60,216
The Exchequer Act in 1783, the			
23Geo.3. c.82. fuppreffed the Usher,			
Tally Cu ters, the two Chamber-			
lains, and the four Second Clerks in			
the Tellers Offices, all valuable fine-			
cures; but those suppressions were			
not to fall in till the deaths of the			
parties	3	10,000	
Under the fame act, the offices of			
Auditor and four Tellers were re-			
gulated, to take effect after the			
deaths of the then possessors; the in-			
come of the former was at that time			
£ 19,800 a year, and would have been more now than is here stated, at		60.000	
The four Tellers would now have been		60,000	
The four Tellers would now have been		88,000	
ee Suppressions and regulations in the			
Exchequer	I	58,000	
Deduct the falsies of the Auditor and			
of the four Pollers		14.800	
	-		
Actual faving in the department of the			F + 2 200
Elxchequer			E43.200
The Auditors' act in 1785, 25 Geo. 3.			
2.52. suppressed effices, the sees of which, on the National Debt alone			
at 1001 a million, would 10 w have			
amounted to more than Co,cool. a			
vear, on the accompts of the Bank,			
& ind therefore on the whole of			
			Asses described
Carried forward	224		203,416

Annuai Value. 3,416
3,416
4,832
8,248

^{*} From this however should be deducted the falary of one Commissioner who is dead, to whom no successor is to be appointed.

No. of Offices. 22.1 Amuai Value. 228,248

Brought forward

ble value. The number of employments were not altered by the fuppression of the two Auditors of the imprest under the Act in that year, and the subsequent suppression of the Auditorship of hides, as three Commissioners were added to the two existing Comptrollers of Army accompts, to conflitute the new Board then established. The fubfequent acts added feven Commissioners, making the whole number ten,* without the Comptrollers, who ceafed to be auditors under the last act, and one was added to their number; but the office of one of the new auditors having lapfed by death, and not being to be filled up, the increase in this department on the whole to be deducted is

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Diminution in the number of employments, and faving in the annual charge in the Civil Lift and the Exchequer

other vague

217 Offices

Of the annual value of

£ 228,248

^{*} When the Act was depending in the House of Commons in 1806, the Author ventured to express an opinion, that increasing the number of Commissioners would rather retard than accelerate the examination of the public accompts; instead of which increase he proposed the addition of some more inspectors. Experience may now be resorted to, to decide whether that opinion was well sounded.

In the Customs there was a class of offices, granted by patent, in the gift of the first lord of the treafury, abfolute finecures, and many of them of great value *: this patronage was the more defirable, as no local claims interfered with it at all, which left the minister at liberty to dispose of it among the relations and private friends of himfelf, or of those on whom he was most desirous of conferring favors. These finecure employments, to the number of one hundred and ninety-fix, amounting at that time in value to 42,000l. a-year, and which would now, from the increase of trade, have been worth much more, Mr. Pitt took a determination to abolish so early as Christmas 1784; from which time they remained vacant as they fell in. truth he disposed of only two of those from his first entrance into office; one given for public fervices t, and the other for the support of fome of the younger branches of an ancient, noble

family,

^{*} One of these, worth more than 1200l. a-year, was given by Lord North to the brother of Mr. Robinson, and another, of about half that value, was held by a gentleman in the Treafury for Sir Grey Cooper, the joint secretaries of the Treasury.

[†] This was only a moiety; there was a furvivor in the patent, which prevented the suppression of the office.

family, utterly unprovided for. The act for fuppressing this class of offices did not however pass till 1798*, on account of regulations in contemplation for improving the management of the revenue of Customs, at which time there had fallen in 50, of the annual value of 13,320l.† That management in truth derived great advantage from the suppression of the description of offices here noticed, as the possessions of them, holding by patents, conceived themselves amenable only to the Treasury or the King, and sometimes formally disclaimed any responsibility to the Commissioners of the Customs, to the manifest inconvenience, if not to the loss, of the revenue.

In 1789, upon a firring representation from the Commissioners of Excise of the utter inadequacy of the salaries of the officers in their department to their very moderate maintenance, especially having in view the great trust unavoidably reposed

^{* 38} Geo. III. c. 86.

[†] These sinecure offices at all the out-ports are to be found in the Court Calendar of 1-51, p. 102. They were at that early time described as worth 2, 3, 4, and 500l. 2-year, with the appointment of valuable deputyships of great profit. They have been fince emitted for obvious reasons.

in them, the Treasury made considerable augmentations thereto, sufficient to place the officers in situations of reasonable competency. That was done with double profit to the public; as the revenue was not only benefited by the officers being rendered independent of the traders, but, by a reduction of the expence of management, seven hundred and sixty-sive officers having been then reduced; which effected an annual saving, after allowing for the augmentation of salaries to those remaining, to the amount of 12,3451. But no abatement is made for that arrangement here, it being included in the general statement of the Excise revenue under that head.

From this time to 1798 no reduction of any confequence took place; but in that year when the duty on falt was doubled, it occurred to Mr. Pitt that the revenue on that article might be better collected, and a confiderable faving effected to the public, by the management of it being transferred to the Excife; which was done accordingly, and the Salt Board with the whole establishment under it

^{• 38} Geo. III, c. 89.

fuppressed, by which the Treasury lost the appoint-

fupprefied, by which the Treatury loft the appointment of four hundred and fifty-nine offices of different forts; but two hundred were added to perform the new duty under the Excife. In this case also as the diminution and addition of officers will be included in the general statement of revenue officers, no further notice of it will be taken here, except to observe that the Treasury lost a patronage equal to the extent of the whole Salt establishment, the new officers being all in the gift of the Commissioners of Excise, with whose appointments the Treasury have very little interference.

The offices of the Auditors of the Land Revenue for England and Wales next attracted the attention of Mr. Pitt. The duties of thefe, it appeared to him, were of a nature which would very well admit of their being performed by the Commissioners for auditing the Public Accompts: one was held by two gentlemen for their joint lives, the two others during pleasure. These were abolished by law in 1799*, at which time the reversion of the most valuable, worth more than 3000l. a-year, was

^{* 39} Geo. III. c. 83.

open. The reduction then effected was to take place upon the death of the possessors.

These three offices were of the annual value of 5500l., which, added to those in the Civil List and Exchequer, and the patent sincecure employments in the Customs, absolutely unconnected with the collection of the duties except in two or three cases, make the reduction as under:

	Offices.	Annual Value.
In the Civil Lift and Exchequer -	217	228,248
In the Customs	196	42,000
In the Land Revenue	3	5,500
Making a total of faving on official		-
establishments	416	£ 275,748

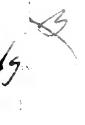
To these reductions of expence and influence, arising from what was done with respect to offices, should however be opposed the new establishments which have been made, and the new offices created within the same period, from the necessities of the public service.

The business of taking up transports and conducting the whole of the service (which during the American war had been principally managed by the Navy Board, but in some instances had been

performed by individuals on commission to their own profit) had been found to interfere so essentially with the other duties of the former as to render it indispensibly necessary to establish a Board for that purpose in September 1794. In January 1796, the business of Prisoners of War was put under the direction of this new Board; and in 1806 the whole department of the Sick and Hurt was suppressed, and the duties transferred to it also, which leaves the balance as follows:

	No.	Salarie:.
Offices added, Commissioners of Transports	6	6,400
Secretary to do	Ī	1,000
	7	7,400
Offices suppressed, Commissioners of Sick and Hurt,		
and Secretary to them	4	2,065
Increase of officers and falaries in consequence of		
the establishment of the Transport Board -	3_	£ 5,335

The establishment of a separate Board for the Transport service was strongly recommended so early as in 1788, by the Commissioners of Enquiry; and the advantages experienced from the adoption of it early in the war have most fully justified a compliance with that recommendation. These advantages are detailed at some length in a paper of



Novem-

November 1801, in Sir John Sinclair's History of the Revenue *. Referring to that for more particular information, it will be fufficient here to state with precision the savings in direct expenditure.

In a former publication by the author, he referred to a representation by the commissioners to the committee of finance in 1798, when they faid, "They have faved the public fome hundred thou-" fand pounds, which but for their close and con-" stant attention, would have been lost; adding, " that if the three Boards engaged before this " time in hiring transports for their respective ser-" vices, had each of them, through the weight of 66 business, or want of attention, taken up one ship " of a moderate fize more than was necessary, or " permitted one ship for each branch to remain " unemployed, the pay of those transports, exclu-" five of incidents, would have amounted to more than the whole official charge of the new Board, " and all the clerks under them." A fingle instance, after its establishment, will afford proof that this was no exaggeration. The barrack-office,

^{*} Vol. II. p. 137.

without authority from the treasury, in November 1795, took up some ships to carry stores, for which they paid 51. a ton, while the commissioners for transports were taking up ships sheathed at 31. 10s. and coppered ships at 41.

It must indeed be evident that much inconvenience and lofs was unavoidably fustained by the management of hiring ships having been under Boards which had other important avocations to attend to, more immediately connected with their departments. The examination of the veffels, refpecting fize, fitnefs, &c. neceffarily devolved upon inferior officers, which business is now very differently conducted; and on some occasions transports were taken up by officers commanding regiments or detachments, who could form no judgment either as to the hire or the tonnage of the fhips; a practice that frequently led to an ufeless continuation of hire by demurrage; which has been avoided by ftrict examinations of log-books and papers: a great waste of stores has also been prevented, by a strict investigation of the expenditure and return of all articles.

Exclusive.

Exclusive, however, of the benefit which must have been derived from the improved management generally, some particular heads may be stated, the favings on which are capable of being ascertained with a considerable degree of accuracy. The particulars will be enumerated, and will prove that they are forty times greater in amount than the charge incurred by the creation of this Board *.

This will not appear fo furprifing, when it is confidered that naval men must be more competent than others to manage sea-faring prisoners of war, as well as to engage proper vessels for cartels. One more striking advantage should not be omitted, viz. the speedy and strict examination of accompts, which had accumulated under the Sick and Hurt Board. Arrears to the amount of 940,000l. have already been settled; notwithstanding which, the accompts of the last war are not yet all adjusted; whereas those of the present war are in such forwardness, that if the same punctuality shall continue to be observed, the whole will be completely brought up and settled in a few weeks after a peace. In addition to all which advantages, a new

^{*} See p. 31 and 32.

department has been created for checking the delivery and returns of stores, medicines, and neceffaries of every furgeon in the navy, as well as of the furgeons and agents of hospitals at home and abroad.

The relief thus afforded to the Navy Board, by removing the transport business from under their control, still left their establishment unequal to providing for the widely extended operations of this war, which rendered a confiderable increase to it absolutely indispensible. The number of commisfioners of the navy was found altogether unequal to checking the expenditure in its various branches, providing at the same time for a strict and close examination of accompts, as well of the receipt and expenditure of stores as of cash; especially as, on foreign flations in particular, opportunities were afforded for abuses to an immense extent, from the want of a fuperintending and controling authority on the fpot: the best remedy for which it was conceived would be the appointment of refident commissioners at certain places abroad, where there had been none before. On the whole, between 1798 and 1809, there were added eleven principal officers and commissioners of the navy at home, including thole those at Sheerness and Deptford, and four abroad: But four at home and two abroad were discontinued between 1784 and 1795, when it was thought their services were not required; which is a clear manifestation that nothing but the public good was in view when the additions were made. The most important of those took place indeed on the recommendation of the commissioners for naval revision. On the whole, within the period of our inquiry, the additions and diminutions of the principal officers and commissioners of the navy are as follows:

~ 7	0
- July	-

									No. of Offices.	Salaries.
Added -	-	-	-	-	-	b	~		15	15,900
Reduced	-	-	-	-	-		~	40	6	4.300
On th To w									9	11,600
	ntat						-			8,300
		Ct	ırris	ed :	for	war	d		9	19,900

^{*} When the falaries of the Commissioners, as augmented, are compared with the arduous duties they have to perform, as well as the incessant labor attendant thereupon, it will not be thought they are over-paid. This observation applies most strongly perhaps to the commissioners in the dock yards; and in a most particular manner to the one at Portsmouth, whose salary is 1,2001, with a house, and an establishment necessary in his particular situation to be kept up for receiving strangers and officers, which cannot be maintained at much less than twice that sum.

·	No. of Offices.	Salaries
Brought over	9	19,900
Increase to the falary of the first		
Lord of the Admiralty to		
make it 5,000l. nett; ftill		
lower than the falaries of the		
Secretaries of State		2,150
Total increase to Admiralty and Navy		
Boards		22,056
To the number of the Commissioners		
of Victualling, no addition has been		
made; but to their ordinary duties,		
which were increased beyond what		
they had been in any former war,		,
there was added, in 1794, the pur-		
chafe of provisions and all victual-		
ling stores for the army on foreign		
flations, which compelled them to		
a long attendance daily, inflead of		
the moderate one of three days in the		
week before that bufinefs was thrown		
upon them; which induced an aug-		
mentation of falaries and allowances		
to the Commissioners and their fe-		
cretary, amounting to		3,450
		B
Total increase of naval establishments		
of all forts	9	£ 25,500

But in this case, as in that of the Transport Board, savings were effected greatly exceeding the increased expence, as will be plainly shown in another place.

The

The Board of Control for the Affairs of India was established in 1784,* confisting (exclusive of a number of members without falaries) of three Commissioners and a Secretary, at the expence to the East India Company of - - - 6,500l. And about the fame time a committee of the Lords of the Privy Council, with a Prefident and Vice: Prefident, was appointed to transact the business: which had been formerly executed by the Board of Trade: but the members composing it, holding. other offices of profit, have no falaries for heir duty. The only expence, therefore, attending the establishment to be taken into this estimate is 500l. a year each to two clerks of the Privy Council, who attend as fecretaries, making an annual charge of rocol.

The only remaining branch to be added to the increase of Establishments is that of the Barracks; and it is become a heavy one. What the difference of expence is between the maintenance of troops in quarters and barracks is extremely difficult to



^{*} By 24 Geo. III. c. 25.

as to have defeated the utmost endeavour that has been used for the purpose: but the investigation which has taken place, at the expence of much labor in the offices, leads to a persuasion that the author was under a mistake, when he expressed an opinion in a former publication that the barrack system was one of economy; he fell into the error from a statement of the late Barrack Master General, who most assuredly thought it was a correct one when it was made; or he would not have allowed it to go out to the world under the fanction of his authority. The establishment is very large and very expensive, much exceeding any conjecture the author had formed on the subject.

The three Commissioners and Secre-	≈
tary	3,900
Three Inspectors General, eleven	
Affiftant Inspectors General, one	
Inspector of Stores, one Inspector	
of Returns, one Accountant and	
Affistant	7,900
Two Architects and Surveyors, one	
Checking Clerk, two Affiftant	
Surveyors, and one Law Clerk -	1,697
	With the second second
Total of the Board and Officers in	
London, exclusive of Clerks	€ 13,457

Brought forward	£	£13.497	
At Edinburgh, two Affishant Archi-			
te&s and one Principal Clerk -	6c0		
One Accomptant to bring upaccompts			
in arrear	400		2
Six Affiftant Surveyors on building	•		-
,	1,092		
	-,09-	2.000	
•		2,092	
Total of the Board and Officers under th	em	15,589	
Barrack Masters 9 at 15s. a day,		, , ,	
and 146 at 10s., 7s. 6d., and 5s 2s	5.545		
Twenty Affiftant Barrack Mafters	נדנינ		
from 10s. to 5s. a day 2	2.00=		
	2,69/		
Nine Storekeepers from 5s. to 2s. a			
Day	623		
		28,265	
Total of Barrack Establishment, 184			
perfons, exclusive of Clerks, Bar-			
rack Serjeants, and Labourers			
(whose pay is not included here)		f	43,854
(٤٠ '	T37~34

Summary of the Increase and Decrease of Official Appointments

Reduced.—Civil Lift, Exchequer,	No. of Offices.	Value.
Customs, Land Revenue, &c Added.—Total of naval establishments, without reference to the positive favings made in two of the departments, which will be in-	41	6 275,748
cluded in another place	9	25,500
Carry over {Reduced Added		5 275,74 ^S 25,500

	(~ ~ /		
		No. of Offices	Value.
	$\left\{egin{array}{l} ext{Reduced} \ ext{Added} \end{array} ight.$	9 25,500	275,748
Board of Control		4 6,500)
Committee of Privy	Council for Trade	1,000	
Barrack Departmen	nt 18	84 44,000	>
-			77,000
Making in the who	le of official eftab-		
lishments, uncor	nnected with the he Revenue, a re-		
duction of -		219 £	198,748

It would, however, certainly be unjust to confider this part of the subject drily on a comparison of the number and value of the offices: it should in fairness be adverted to, that a very considerable part of those abolished were absolute sinecures, many of them for life, and that some of the most valuable were open to grants in reversion*; some, as already observed, mischievous from the nature of the appointments; and most of the remainder useful only to the parties, and as sources of influence to the minister: whereas the employments created have all been positively required by the necessities of the public service, and demand constant and laborious attendance. Of course, the

influence



^{*}One Auditorship of the Imprest, the most valuable office of the whole, soon became vacant; an Auditorship of the Lund Revenue, and the King's Remembrancership were grantable in reversion.

influence derived from the latter is most effentially different both in its degree and in its direction. Of the former, influence was in many cases the direct object; of the latter, it is only an incidental and unavoidable consequence.

If we were to stop here, it might not unreasonably be asked, whether any candid man can refuse to admit that much has been done for keeping down the official charge upon the public, and towards temperately diminishing the influence of the Crown.

Bh.

Mr. Pitt, however, did not confine his views to what might be done by official arrangements, but, looking anxiously to reforms, wherever they could be made, he effected many more considerable favings to the public than those we have enumerated, and at the same time facrificed an influence as Minister, much more dangerous than any possessed by the Crown, because more secret and unobserved; the extent of it, indeed, could be known only to himself, and to those immediately in his considence. We shall state the measures to which we allude in their order, beginning

with

with Loans and Lotteries; which used invariably to be fettled by bargains made between the Chancellor of the Exchequer and a certain number of persons, selected by him: then shewing the profit to the public, by putting an end to the practice of making private contracts with perfons intended to be favoured, for fupplying the troops on foreign stations with provisions and money, and fometimes for furnishing ships, as already alluded to; and closing this part of the account with the profit derived from the mode irrevocably established respecting the renewals of crown leafes. each of which cases the influence diminished was not only extensive, but was obviously in its nature much more objectionable than any that could be acquired by the disposal of offices; as the effect of the former was fecret and unobserved, whereas the latter is apparent and generally known.

The former practice, of making loans, was for the Minister to settle, with a few select friends in the city, the terms on which they should be made; and then to give these, lists of more private friends, intended to be favored, with the specific sums for each. Under such a system it cannot be doubted



doubted but that the conditions were, in general, fufficiently favorable to the contractors, and that it was always intended they should be so. instance, in the latter end of Lord North's administration, the Scrip was at a premium of 10l. per cent. two days before the names of the subfcribers were fent to the Bank from the Treafury. Of courfe, every 10,000l. allotted to a private friend was precifely the fame thing as putting a thousand pounds bank note into his hand. Mr. Pitt, feeing all the evils of fuch a practice, originated the principle of open competition for loans, by giving public notice in the city, through the Bank of England, that he would receive propofals from as many fets of gentlemen as should be inclined to make them, and would accept the lowest tenders that should be given in by persons of known credit*; which tenders were to be opened in the prefence of the Governor and Deputy Governor of the Bank, in order to guard against any partiality on

^{*} The Governor and Deputy Governor of the Bank were always previously confulted as to the competency of the persons who sent in lists; and only one instance is recollected of a doubt having been expressed of the sufficiency of those who defined to offer

the part of the Chancellor of the Exchequer; and into the hands of those two gentlemen was previously put a memorandum, sealed up, of the lowest terms that would be accepted on the part of the public, to prevent any possible collusion, by a combination among different sets of persons offering for the loan.

It would be difficult to compute, with any degree of correctness, the exact sums that have been faved by this system, first introduced, and steadily adhered to by Mr. Pitt; but, referring to the actual premiums at which the Omnium on the loans sold, on the first appearance of each in the market, in the years stated in the note *, it would be a mode-

		Premium.			
* In1781	-	$8\frac{1}{2}$ to II	In 1800	-	I to II
1782	-	4 to 5	1801	~	$I_{\frac{1}{4}}^{\frac{1}{4}}$ to $I_{\frac{1}{2}}^{\frac{1}{2}}$
1783	-	$6\frac{1}{2}$ to $7\frac{3}{4}$	1802	-	$3\frac{1}{2}$ to $3\frac{3}{4}$
1790	-	$\frac{1}{2}$ to $\frac{3}{4}$	1803 ‡		
1794	-	$\frac{3}{4}$ to $1\frac{1}{2}$	1804	-	$3^{\frac{3}{4}}$ to 4
1795	-	4 to 4 ¹ / ₇	1805	-	$3\frac{3}{4}$ to $4\frac{3}{4}$
1796		3 to 4 1	1806	~	$3\frac{3}{4}$ to $4\frac{1}{2}$
1797 †	-		1807	-	$\frac{3}{4}$ to $I\frac{7}{4}$
1798	-	I to II	1808	-	$2\frac{3}{4}$ to $3\frac{1}{4}$
1799	-	$3^{\frac{1}{2}}$ to $4^{\frac{3}{4}}$	1809	-	I to 14

⁺ This year the Loan was at a Discount from 2 to 21/2.

[‡] Par, and 1½ Discount.

rate estimate to put it at 31. per cent.; and as 274,000,000l. has been borrowed since 1793, for the service of Great Britain only, exclusive of navy and exchequer bills funded, the saving to the public in seventeen years may be computed at 8,220,000l. equal to 483,000l. a year.

The immediate faving by Mr. Pitt's measure of directing the purchases of provisions, and of stores of various forts, to be made by the Commissioners of Victualling, which had under former governments been a source from whence his predecessors had derived great as well as unobserved influence, comes next under our consideration.

The practice had been for the Treasury to give beneficial contracts to persons selected from favor for purchasing all articles of those descriptions, and for remitting money to foreign stations; from whence the individuals derived large profits, and the public sustained considerable loss. Mr. Pitt therefore, at the very commencement of the last war, put an end to that system entirely, and directed that all provisions for the army should be procured by the Commissioners of the Victualling; and on the



establishment of the Transport Board, that stores of all other kinds should be provided by them. The œconomical advantage of this arrangement was felt not only in the faving of the profit which the contractors who purchased for the public derived from the transactions; but a mischievous competition in the provision market was avoided between the Commissioners for Victualling who bought for the navy, and the agents of the Contractors who bought for the army. In this inftance again, it would be difficult to fix a precise fum as the faving to the public; but as we know that the amount of the fums paid for army provisions, &c. by the Commissioners of Victualling from 1794 to 1808 was 8,477,000l., we may venture to conjecture that the contractors would not have derived a lefs profit than 51. per cent. on that, under the old fystem, equal annually to £28,250; it would probably have been much more. It was not however under the Treafury only that beneficial contracts were held; it will be feen in the courfe of these observations that members of the House of Commons had contracts also with the Navy and Ordnance Boards; one gentleman, a merchant refident in London, had a contract "for casting such " iron ordnance as should be wanted."

is however taken into this account for favings in confequence of these contracts having been put an end to, as they were of uncertain amount;—nor for the loss avoided by the Transport Board now purchasing stores, instead of savored individuals.

Here it is proper, however, we should bring to account the actual favings made in the departments now under the direction of the Transport Board, to which we before generally referred.—

Since the bufiness of the Prifoners of War has been placed under the direction of the Commissioners for Transports, fifteen depots at home, and four abroad, have been suppressed; by which a diminution of annual expence has been essected of at least £ 14,000. The Commissioners reduced the price of the rations of the prisoners of war, in 1796, from 8\frac{3}{4}d, to 6\frac{1}{2}d, a day, at which it has continued, notwithstanding the increased price of provisions; chiefly by a partial substitution of falt sish for the sum quantity of beef; which, for the number of prisoners before the arrival of those from Walcheren, would be annually \$\frac{1}{2} - \frac{1}{2} - \fra

^{*}That the prifoners of war have not fuffered in their health by the change of the ration is evident, as they are now as healthy as they have been at any time. When this account was received in Sept. 1809, there were confined at Norman-Crofs 6000, of whom only feven were fick. Would to God there were only the fame proportion of British prifoners in France on the fick list!

Brought over £ 175,000 In victualling prisoners of war abroad there has been a diminution of 5d. a day per man, which on the
prefent number would be annually 23,300
Total faving, prisoners of war £ 198,300 Expenditure of the Sick and Hurt Department in the years 1804 and 1805 - £ 536,200 Expenditure of the Transport Board for the same services, with an increased navy, in 1807 and 1808 505,600
In two years £ 30,600 Annual faving on the Sick and Hurt 15,300 By the determination of a contract, which had existed more than 40 years with one family, for conveying troops to and from Ireland, which was put an end to by the Transport Board, in 1795, soon after its formation, there has been a faving of about £132,000, equal in annual amount to 9,400
Total faving by improved management under the Transport Board, without, as already observed, taking any pecuniary credit for this Board now purchasing stores £ 223,000

The next great and important head of faving effected by Mr. Pitt was in navy and victualling bills and ordnance debentures.

A very large part of the expenditure of the navy is fatisfied by bills which in the American war were

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at a discount from 10l, to 11l, and 13l, per cent. *, those without interest at double that amount, although always paid within eighteen or twenty months; the loss arising from which Mr. Pitt endeavoured to correct in 1794, by obtaining an act to afcertain the punctual payment of all fuch bills at the end of fifteen months, with interest from their date. That, however, failing in its effect, another act t was passed in 1797, to insure the bills being fatisfied, with interest, in 90 days from the date; fince which the payments have been confidered the fame as if made in cash. The parts of the naval expenditure fatisfied in this manner, in the prefent war, have amounted to more than 10,000,000l. annually; reckoning the difcount, therefore, on the whole of the interest and non-interest bills so low as III. per cent., the faving to the public annually would be 1,100,000l.

^{*} Difcounts on Navy and Victualling Bills.

^{1778 41} to 81

¹⁷⁷⁹ 7, and from June, 10 and 11.

^{1780 11} $\frac{1}{2}$ to 12, the whole year.

^{1781 12} to 14, once as low as 11.

^{1782 11} to 13, once as low as 10.

^{1783 13} to 18, once as low as 9.

^{1784 15} to 211, once as low as 12.

compare Prayo + 34 Gco. III. c.21. 1 37 Geo. III. c. 26.

On the ordnance expenditure, the faving has been in a much larger proportion, because all their debentures were without interest, and the discount from 24l. to 30l. per cent.* The part of the ordnance expenditure which used to be paid by debentures, and is now fatisfied by prompt payments, was, on the average of the last three years, 2,491,000l., and computing the discount at only 201. per cent., the faving thus effected is 499,000l. annually.

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The last head of faving by management, is under that of the estates of the Crown. The act of the 1st of Queen Annet, continued at the beginning of each fucceeding reign, for limiting grants of crown lands to 31 years, put a stop to the actual alienation of the property of the Crown; but, in its operation, had the effect of greatly adding to the influence of it, and certainly afforded no protection whatever to its revenues, as will be feen in the note below ! . In reigns antecedent to that of

^{*} See Finance Report 1782, p. 22. † 1 Ann. ft. 1. c. 7.

[#] In 15 years, to 1715, the whole income from crown lands, including rents, fines, and grants of all forts, was 22,624l., equal to 1,500l. a-year. Journals of H. C. vol. 20. p 520.; and in 7 years, to 1746, was 15,600l., equal to 2,228l. a-year. Journals, vol. 25. p. 206.

Queen Anne, when grants were perpetual, the perfons to whom they were made became immediately independent of the Crown, and not unfrequently gave very early proofs of that independence: whereas, by the measure adopted on the accession of the Queen, every grantee, or the perfon reprefenting him, became dependent on the minister for a renewal of his leafe, for which applications were generally made at fuch times, and on fuch occasions, as were thought to afford the best hope of their being attended to, on terms favourable to his interest.

Under this fystem Mr. Pitt, on coming into office, found the whole landed property of the crown, and the income arifing from it, in every way, very little exceeding 4,000l. a-year. He therefore, after long enquiries, and most attentive confideration, applied a remedy in 1794, when an act* was passed, by which it is provided that no leafe shall be renewed till within a short period of its expiration, nor till an actual furvey shall have been made by two professional men of experience and character, who are required to certify the

^{* 34} Geo. III. c. 75. D 2

true value of the premifes to the Treasury, attested on their oaths. No abuse can therefore take place, nor any undue favour be shewn, under the provisions of this law, unless surveyors of eminence in their line shall deliberately perjure themselves, or a Treasury shall be found bold enough to grant leafes, or renew them, at a lefs value than shall be certified to them, which could not escape immediate detection, as there is a clause in the act requiring an account to be laid before Parliament annually, "of what leafes or grants shall have been " made in the year preceding; for what terms or " eftates; the annual value, as returned on oath " by the furveyors; the annual value of the last " preceding furvey; what rents shall have been " referved, or what fines paid; and upon what " other confiderations fuch leafes shall have been " respectively made."

More strict provisions to guard against any evafion of the law could hardly have been devifed. Under this management the revenue arifing from the estates of the Crown has increased, in the fifteen years fince the law took effect, from 4,251l. to 63,862l. and will go on improving till it amounts

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amounts to about 400,000l.* And this augmentation of revenue is accompanied by a material deprivation of influence, as above alluded to, which the minister formerly derived from the power he exercifed over the property of the Sovereign. To what an extent that might be available to him, fome judgment may be formed by observing, that of the persons holding Crown leases when the act was passed, upwards of eighty were members of one or the other House of Parliament; and it is hardly merry necessary to add that, in the cases of other lesses, the parties, who might have the means of doing fo, would naturally refort to folicitations of friends for obtaining the minister's favor. The profit from this arrangement is already, as stated above, annually 59,611l.

There remains still one other head of expence and influence, that has been restrained within the period on which we have been observing: we allude to the Home Secret Service, limited now to

[·] See Report of the Surveyor General of Crown Lands, dated the 1st of Dec. 1797. Printed copy in the House of Lords, p. 20.

10,000l. a-year, which was before unlimited *: but as the iffues on that head were fluctuating and uncertain, though fometimes to a very large amount, no credit is taken for them in the following general estimate:

Recapitulation of Savings.

On a compare of the increase and de-	No. of Offices.	Annual Value.
crease of official appointments † -	219	£ 198,000
On Loans		483,000
On purchases made by the Commis-		
fioners for Victualling, instead of by		
favoured Contractors		28,000
From meafures adopted by the Com-		
missioners for Transports		223,000
From discount on Navy and Victual-		
ling Bills being discontinued		1,100,000
Do. on Ordnance Debentures		499,000
Carried fo	orward 4	2,531,000

^{*} By the 22 Geo. III. c. 82.

[†] It should here be noticed again, that the savings to arise from the regulation of two of the Tellerships, and the abolition of the two Chamberlainships, and Tally-writership in the Exchequer, the Auditorships of the Land Revenue, and the profits arising from such of the patent offices in the Customs as have not fallen in, will not be effectual till the deaths of the holders; but the Asts having passed for the several measures, the purposes cannot be defeated.

(39) Brought forward	No. of Annual Offices. Value. 219 £ 2,531,000
By improvement of the revenue ari-	
fing from the landed effates of the	
Crown	59,000
Limitation of Home Secret Service	
Moncy	
	£ 2,590,000

These measures of economy, and for correcting abuses, were followed up by other laws, in the administration of Lord Grenville, for ensuring the payment of the public revenue, in various branches, regularly into the exchequer, and guarding against abuses in the expenditure of it *; and for abolishing some offices in the customs, and regulating others, in Ireland, on a similar plan with the one adopted in England †; also for an examination into abuses in offices in Ireland †.

The course, we proposed to pursue, leads us next to consider the state of the influence of the Crown, as derived from the number of persons in the House of Commons holding employments during pleasure now, and who held such at some former periods. By the Civil List Act in 1782, the undermentioned offices were abolished; many of the pos-

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^{* 46} G.III. c. 45. 75. 76. 80. 82. 150. † 47 G. III. c. 12. ‡ 47 G. III. c. 41.

feffors of which were usually in parliament; and when the measure was adopted, the numbers following were actually in one or the other house; viz.

110 410) 1121	
Houfe of Lords.	House of Commons.
Board of Trade 1	5
Paymafter of Penfions I	
Lords of Police, Scotland 4	I
Jewel Office 1	I
Great Wardrobe 1	Ī
Treasurer of the Chamber	2
Cofferer of the Household	2
Clerks of the Green Cloth	6
Board of Works	3
Master of the Harriers - 1	_
Master of the Fox Hounds	ſ
9	22
To thefe fhould be added eleven members of	
the House of Commons who held beneficial	
contracts under the Treasury *, and four un-	
der the Ordnance and Navy Boards; fome	
with the three Boards	15
	25
	37

There are, therefore, nine peers, and thirty-feven members of the House of Commons, under direct influence, less than there were in 1783, in consequence of legislative provisions. If the admi-

nistration

^{*} Taken from lifts presented to the House of Commons in April 1782; and preserved among the papers of that session.

nistration had been disposed to counteract these measures of the legislature, some persons, whose offices were not abolished, might possibly have obtained seats in the House of Commons, to countervail a part of the seven and thirty who were disqualified. It will be seen, however, that so far from any such attempt having been made, there are much more than 22 members sewer now in the House of Commons, holding employments during pleasure, than in any period that can be traced; the means for doing which will, however, enable us to go back only 70 years. Of the contractors, &c. there are no means of making comparisons,

Th	iere ar	e at	: p	refe	nt	me	mb	ers	of	the	e F	Iou	ſe	of	
(Comm	ons,	ho	ldir	ıg j	plac	es	of j	pro	fit (luri	ng	ple	a-	
	lure, ir														40
In	1739	the	re v	ver	e	-	-	-	-	-	-	-	-	-	72
	1748	-	-	-	-	-	-	-	-	-	-	-	-	•	65
	1751	-	-	-	-	-	-	-	•	-	-	-	-	-	75

^{*}In the Supplement to the Third Report of the Committee of Finance, made at the close of the last session of parliament, the number stated is 41; but we deduct Captain Hope, who is not in office; Mr. Johnstone's was not an office of prosit; Mr. Wellesley Pole is reckoned twice; Sir John Nichol no longer holds an office during pleasure; and we add Mr. Jenkinson, and Mr. Calvert, not holding immediately under the Crown, and Mr. Johnes, as his office is not for life.

In 1756	the	re '	wer	e	-	-	-	-	-	-	~	~	•	74
1762	-	-	-	-	-	-	-	-	-		-	-	~	96
1769	-	-	-	-	-	-	-	-	-	-	-	-	-	89
1775	-	-	-	-	-	-	-	-	-	-	-	-	-	78
1781	-	-	-	-	7	-	-	-	-	-	-	-	-	65

If, therefore, 15 contractors, the number stated to parliament in 1781, are added to the smallest number of persons holding employments between 1739 and 1782, it will be seen that the persons now in office, in the House of Commons, are exactly equal to the half of the lowest number, at any time within that period.

Those, however, who complain of a prevailing influence in the House of Commons, do not confine their objections to civil employments, but refort to the great numbers of naval and military officers, who, from the great increase of the navy and army, have seats in that house. Let us, therefore, make a similar examination respecting members in that class.

					In th		
There are now Members,	no	t h	oldi	$_{ m ng}$	Army.	Navy.	Total.
civil employments -	-	-	-	-	44	19	63
In 1748 *	-	-	-	-	47	11	58

^{*} In 1739, the officers who were members are not noticed in the Court Kalendar.

										In the		
										Λ rmy.	Navy.	Total.
In 1751	•			-	-	-	-		-	4 I	14	55
1756	•	-	-	-	-	-	-	-	-	37	16	53
1762	-	-	-	-	-	-	-	-	-	42	20	62
1769	-	-	-	-	-	-	-	-	-	45	19	64
1775	~	-	-	-	-	-	-	-	-	44	19	63
1781	-	-	-	-	-	-	-	-	-	34	14	48

These comparisons are made to meet the complaint referred to; but if the parliamentary conduct of the gentlemen in these two highly honourable professions is adverted to, there will be no rea-offer fon to think they are more under an undue influence than members of other descriptions. To what extent influence is derived from the disposal of commissions, in either fervice, from the large establishments of both, to perfons not in parliament, the author has not much better means of judging than the public at large, who fee the appointments in the daily papers; as he has good reason for believing that Mr. Pitt interfered very little with the patronage of the Commander in Chief, or the Adyoung Post captains miralty.

In times not very remote, indulgence was flown to perfons in lucrative employments, holding large fums of public money in their hands, in fome inflances () J

itances for many years after they retired from them, from whence they derived immense profit, at a considerable risk, as well as certain loss to the public; which practice was checked by Lord Shelburn and Mr. Pitt, and finally put an end to by a law*, introduced by the present Speaker of the House of Commons, whose useful exertions as chairman of the Committee of Finance in 1797, have very greatly contributed to important and useful regulations.

A further protection against abuses is afforded by the simplification and publicity of accounts, first afforded to the public by Mr. Pitt. What malpractices were screened by the intricacy and secrecy of them formerly cannot now be known; but that the system was highly objectionable, cannot be doubted. One instance of concealment, and another of confusion, will serve to shew the correctness of this affertion.

Upon the application to parliament in 1769 to pay the Civil List debt of more than half a million, a pro-

pofal



^{* 39 &}amp; 40 Geo. III. c. 54; for inforcing the payment of balances by Public Accountants; and compelling them to pay interest for money in their hands in the mean time.

pofal was made to defer the confideration of His Majesty's message till an enquiry should take place respecting the cause of the debt; which was negatived without a division, as highly unreasonable. A motion recommending retrenchments met with the same fate; another then was humbly submitted, merely for an account of the pensions and increased salaries from the commencement of the present reign; which was thought so perfectly reasonable, that a division was hazarded upon it; but it failed also, Mr. Fox, one of the Tellers for the majority*: so little disposition was there at that time to gratify such curiosity.

The inflance alluded to of confusion in accounts is fo late as in 1782. The Committee of the House of Commons, then appointed to examine the accounts of the revenue and expenditure during the American war, stated, that they thought it right to call for

[•] Commons Journals, vol. 32. p. 265. 465. 856. 866. Colonel Barré, in one of these debates, said, "When I was Vice treasurer of Ireland with Lord Clare, we always paid the money first, and then examined if we owed it." Debates 1769. p. 126.

an account of the nett produce of all the taxes, from 1774 to 1782, that a judgment might be formed whether, among other causes of diminution, the old taxes might have been affected by those impofed within the period; which they printed in their Appendix, "imagining it might be fatisfactory " to the House;" from which account no man living could form the remotest judgment on the fubject, without taking indefatigable pains, and then not without official affiftance for the purpofe stated; as different heads of one revenue were fo blended with those of others, as to render it difficult to distinguish to which each head belonged. But, what is still more remarkable, the amount of all the duties in the feveral years was not fummed up, so as even to shew what the produce of the whole revenue was in any one year. If that fimple operation had been performed, it would have been discovered that, at the close of that war, the income of the country was only 1,755,000l. a-year higher than at its commencement, although the addition to the charge upon it was 4,864,000l., on which the committee did not make the flightest obfervaobservation*. The only remaining source of influence, except pensions and sinecure places, which will be separately noticed, is the Church; that cannot have increased, and has never been considerable: as far as respects the dignitaries, it is public, and generally known; the livings in the gift of the first Lord of the Treasury are sew; those in the disposal of the Great Seal are much more numerous; but, as far as is consistent with the knowledge of the author, the Treasury derives very little aid from the patronage of the latter. This limited source of influence is the only one now remaining on which every person is not as well informed as the Minister.

There have, indeed, been hints thrown out of other means of influence and favour, by quartering

^{*} We may, perhaps, be told, that Mr. Pitt was a member of this committee; but when it is recollected that Mr. Thomas Pitt (afterwards Lord Camelford), Colonel Barré, Mr. Huffey, the prefent member for Salifbury, Mr. Baker, the late member for Hertfordshire, Lord Minto, and the late Mr. Powis, all members of experience, and men of abilities, were also upon it, and that Mr. Pitt was then entering ardently into the labours of the profession he had chosen, no imputation will attach on his memory for neglect or carelessiness.

upon offices; to which the author opposes the most positive and unqualified affertion, that, as far as was confistent with his knowledge and belief, there was not, during the whole of Mr. Pitt's adminiftration, from 1783 to 1801, one employment difposed of which the individual on whom it was bestowed did not enjoy every shilling of the profits, as far as was known when the office was given, with the exception of a few cases, where persons in possesfion of laborious offices were actually difabled by age, or permanent infirmities *. In fuch only the officers retiring were allowed to retain a part of the incomes for the remainder of their lives, by authority publicly given. Circumstances have, indeed, fince occurred, which brought to his knowledge two or three instances where the rule laid down by Mr. Pitt had been broken, and his caution defeated. Those were, however, fuch as no poslible care could have provided against at the time. There can, however,

^{*} In one instance of a vacancy by death in the West Indies, an officer who lost his employment by the peace in 1783 was appointed to one infinitely more valuable, on condition of paying annuities to other loyalists, in order to relieve the Pension List; but this, as in the other cases, was an arrangement officially made.

be no danger of fuch a practice in any inftance in future, under the ftrict provisions of the act * of last fession, for the further prevention of the sale and brokerage of offices.

However fatisfactory the refult of this investigation of the measures adopted for useful and œconomical purpofes may be to those, who have shewn a readiness to admit that the legislature and government have not been remifs in their conduct in that respect, if we were to close our enquiries here, the most candid might persevere in faying that, giving the fullest credit both to parliament and ministers for the best intentions towards the public interests, still the immense augmentations to the revenue fince 1793 must have rendered the appointment of an overwhelming number of new offices indifpenfably necessary for the management and collection of it. We are therefore induced to bring this part of the subject also under an accurate examination.

^{*49} Geo. III. c 126. X

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The Excipt is to the largest amount: The nett produce of that Revenue paid into the Exchequer in 1808, and the number of officers employed in it	Revenue.	Officers.
of all descriptions, exclusive of 184 common seamen and boatmen, were	22 -81 000	5,043
	5,322,000	4,983
Increase within the period	17,462,000	60
This, however, does not shew a fair comparison, because the above number of 5,043 officers, now employed in the Excise, includes 325 who were appointed for the management of the tobacco duties, when placed partially under the Excise, in 1789. The increase on those duties much more than satisfied the charge of the officers' salaries*. The correct way of stating this head would be, – Addition to the Excise revenue within the period, and number of officers	17,462,000	~. 6⊌
addition of tobacco duties, and num- Carried forward Nett produce of the duties on tobacco		60
into the Exchequer, on the average or years, 1790 to 1792 Do in the three years, to 1788	· £	566,300 392,300
Profit to th	ie revenue	174,000

The duties were partially transferred to the Excise in 1789.

	Amount of Revenue.	No. of Officers.
Brought forward & her of officers appointed for the ma-	17,462,000	60
nagement of these	174,000	325
Which would leave, on the whole of the period, having regard to the new taxes only, an <i>increase</i> of revenue, and a <i>diminution</i> of officers	17,288,000	265
The duties under the management of the Commissioners for Taxes are next in amount. The amount in the year 1809, and the number of officers of the public employed in the collection,		
were	16,747,000	438
In 1783	516,000	263
Leaving, in the whole, an increase of revenue and officers, of	16,231,000	175
In the Cuffoms, the nett produce paid into the Exchequer in 1808, and number		
of officers, were	8,797,000	4,317
In 1783	3,375,000	3,450
Leaving, in the whole, an increase of	(, 5,422,000	867
In the Stamps, the revenue paid nett into the Exchequer, and number of officers		
in 1808, were	4,512,000	358
And in 1783	- 726,000	215
Leaving, in the whole, an increase of	£ 3,786,000	143
		-

	Amount of Revenue.	No. of Officers.
In the Post-office, the revenue paid nett		
into the Exchequer, and the number		
of officers in 1808, exclusive of letter-		
carriers	£ 1,076,000	339
Do. in 1783	148,000	15.2
Leaving an increase of	£ 928,000	184
Total Increas	e of Revenue and	l Officers.
Excise £	17,462,000	60
Taxes	* 16,231,000	175
Cuitoms	5,422,000	867
Stamps	* 3,786,000	143
Post-office	928,000	184
Deduct the whole Salt eftablishment -	(43,829,000	1,429
		
		934

These are the great branches of the public revenue; to the smaller ones no addition has been made at all worthy of notice, either as to increase in the amount, or to the number of officers employed in the collection of them.

The result of this careful and attentive investigation appears to be, on the most unfavorable way of making the comparison, that addi-

tional

^{*} These charges of collections include poundage as well as falaries; by far the greatest part of the former is paid to persons not holding offices under government.

tional taxes, to the amount of very near 44,000,000l. are collected by an addition of 934 officers, almost the whole of whom are in the inferior classes; and that, while the revenue has been augmented in a fixfold proportion, the officers employed in the management and collection of it have been increased only one-tenth in number. But if the customs are withdrawn from the account, as they should be in forming a comparison of this fort, because a very large proportion of the officers in that department have been added to afford accommodation to the trade of the country, rendered indispensably necessary by the immense increase of it, the comparison would then stand thus:

Increase, exclusive of Customs, within Amount of Revenue. Officers, the period - - - - - - £ 38,407,000 67

It should be observed also that, in the department of the Assessible Taxes, the additional officers have been appointed as well for the improvement of the old duties, as for the collection of the new.

Hitherto we have confidered the effect of the new taxes with reference only to influence; let us now



^{*} The exports of British manufactures, in the first three quarters of 1809, are more than twice the value of those of the whole year in 1793, the first year of the last war.

examine how far according has been had in view in the collection and management of them.

Excife	£ 237,212
Taxes; falaries of officers 41,790l.	
Do. Poundage 339,7921.)
Cuftoms	*177,423
Stamps; falaries of officers 16,792l.	E 1.6.2.3
Do. Poundage 34,746l. \$	
Post-office	30,663
	£ 878,418

An additional revenue, therefore, of 44,000,000l, is collected for rather less than 2 per cent., according to the statement above; but this would be a most unfair view of the subject, as a great part of this expence would have been indispensably necessary for the protection of the old revenue. The increase in the excise is nearly altogether for the augmentation of the salaries of the officers on the establishment, to enable them to exist, before the new taxes were imposed. The expence for tobacco officers, as has been stated, has been much more than resimbursed by the improvement of the revenue. A considerable part of the increased charge in the Customs has arisen from salaries

^{*} A confiderable part of this fum arises from augmentations to salaries, in lieu of sees abolished, to secure a better management of the revenue.

This is at best a downful having John

having been established for the officers, in lieu of fees, as observed in the note in the preceding page, by which the revenue has, beyond all doubt, profited to a much larger amount than the expence incurred: and it may be flated, with perfect certainty, that the additional charge in the department of Affelfed Taxes has been much more than compensated by the increase of the revenue from the exertions of the new officers.

The charge of managing the whole revenue of the kingdom appears now annually in the accounts laid before parliament, an attention to which will convince any one who has confidered the fubject extensively, that there is not a country in Europe where the taxes are collected at fo moderate an expence as in this *: it may indeed be questioned

whether

For the œconomical management of the revenue of Great Britain, compared with that of other countries, fee the Fourth Report of the Committee of Finance in 1797, page 36. The fidelity of accompting for the public revenue is not less remarkable, than the economical mode of collecting it. In a pamphlet published by the author in 1792, he had the gratification of flating, that during many years previously to that time, the only defalcation, that had happened in the receipt and remittance of all the revenues of the country, was a few hundred pounds loft by letter-carriers: and in the period which has elapfed fince that

whether there is any person possessing very extensive property whose receipts are managed with such economy as the public income of Great Britain.

These statements will be found intelligible, it is hoped, even to persons who are the least conversant with subjects of this kind; and they are made in such a manner as to afford the easiest means of detection, if any unintentional error shall have escaped the diligence of the author. If their accuracy shall stand the test of the closest scrutiny, ought any one, in suture, to include himself, for the sake of popularity, or from any other motive, in making declamations, either in or out of parliament, about the increased and increasing influence, of which we have frequently heard so much of late; and the immerse



that publication, the fame observation may be repeated, with one exception only of any importance, in the case of a collector of excise; a great part of whose balance however has been recovered, and the whole may be. In any event the sum in danger appears to be under £10,000.

⁺ Nearly the greatest number of civil employments, held by members of parliament during pleasure, appears to have been in 1769, when Mr. Dunning was Solicitor-General, during the administration of His Grace the Duke of Grafton; to which no objection then occurred to that gentleman, or his friends: but, tired with a long opposition, at the end of an unsuccessful war, (which

immenfe charge to the public, with the attendant accumulations of patronage to the minister by the management of new taxes? Least of all should any one declaim on the imperceptible influence, which has been fometimes much dwelt on. While the practice of making close loans was in use, which afforded opportunities of gratifying long lifts of private friends fecretly; and beneficial contracts were made with members of parliament, or their friends, from favor only, to a great amount; and fo long, too, as leafes of the landed property of the Crown were renewed from time to time, on terms of great advantage to the leffees, and of lofs to the Crown; while accountants or their reprefentatives were permitted to retain, with impunity, large balances of the public money in their hands for their own emolument; and while home fecret fervice money

⁽which in the beginning had been popular) he moved, "that "the influence of the Crown had increased, was increasing, and "ought to be diminished." In which motion he prevailed, although the members holding offices during pleasure in the House of Commons were considerably fewer at that time than when he was one of His Majesty's law-servants. Several reforms in office were made in consequence of that vote; but the means of imperceptible and corrupt influence were untouched till done away by Mr. Pitt.

was unlimited, there certainly was an influence hardly at all perceptible, except to the minister bestowing those favors, or countenancing those abuses, and to the parties who profited by them. None of those, however, continue to exist; and, with the exception of Crown livings, every man who looks into the Court Kalendar will be nearly as well informed of what the minister has to dispose of as those most immediately in his confidence. What he does dispose of is constantly published in the papers of the day.

Among other advantages derived from the labours of the Committees of Finance, the public is accurately informed of the burthens upon it, and how every part of its income is disposed of. Hence we are enabled to state, with precision, the charge incurred by pensions and sinccure employments, and to compare that with the whole of the revenue, which it appears to be desirable should be done, as many well-intentioned persons have taken an impression, that if all those were put an end to, the public might be relieved from a considerable proportion of its burthens.

In the Appendix to the Third Report of the last fession, already referred to, it will be feen	
that the penfions to foreign ministers are	f_{1} 30,000
Those at the Exchequer	63,000
Out of the 4½ per cent. duty	23.300
Total of English pensions	* 121,300
Penfions, Scotch Civil Lift	35 hoo
	155 900
Sinecures in England ', which will remain after	
the reductions stall take effect, which have	
been already made by law; and the suppres-	
fion of an office in the Admiralty court, after_	
the determination of existing interests, of	
which notice has been given	43,000
Sinecure employments in foreign settlements -	17,300
Do. in Scotland	25,000
	£ 242,200

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Comparisons have frequently been made between the present and former times, in vague and general terms, in support of popular complaints, to show the necessity of a sweeping resorm; a reference therefore to an early period may be useful, admit-

^{*} Exclusive of parliamentary grants, as rewards for public fervices of the most eminent nature.

[†] Exclusive of those in the courts of law, with which the minister has nothing to do; and, if abolished, compensations must be made for them to the Chief Justices, or to those who have the patronage.

ting, as we do diffinctly, that prescription is no title for the continuance of abuse; and allowing, to the utmost extent, the expediency of constant checks, as well as of occasional enquiry, both as to public expenditure and its supposed necessary concomitants, the increasing patronage and increasing influence of the Crown.

Nothing can be more remote from the intention of the prefent publication, than a wish to discourage enquiry, or to prevent the fuggestion of falutary checks: the real object of it is to lead others to examine the ground on which the neceflity of adopting stronger measures of restraint as well as of investigation, at the present period, has been repeatedly urged, frequently with the best intentions, and with the purest motives. endeavouring to fet right the public opinion on this fubject, the performance of an act of justice to the members of any administration, is but a small part of its use; a much more important confideration is, its effect in producing that falutary and reasonable confidence which gives the power of exertion to the government, and that concurrence

currence which feconds its exertions among the people. This is flated, with fome experience of the unpopularity and ridicule that has been fo often attempted to be fixed on the word Confidence, applicable only to that which is unthinking and blind. Stripped of its partial covering, confidence in those who must act for the nation, in its present legitimate sense, is that principle which gives energy and vigour to national enterprize, and strength and security to national defence.

The amount of finecure employments cannot be compared with former periods, as there are no means for enabling that to be done; but we shall find the amount of pensions occasionally in the Journals. In the last year of Queen Anne, it was * 130,000l. nett in England only, as the 1s. and 6d. taxes did not then exist; at which time the value of money was in the proportion of 257 to 562 at this day †.

^{*} Commons Journals, vol. xviii. p. 84.

[†] See Philosophical Transactions, vol. 88. p. 176, a paper prepared with great care and accuracy, by the late Sir George Shuckburgh.

To what extent, or in what manner, it may be proper to press further retrenchments, the author has not the remotest intention of offering an opinion: his view has been clearly explained; and he trufts the statements will bring to the recollection of his readers what has been done for the attainment of objects of high importance, and of deep interest to the public, by shewing the present state of patronage and influence, compared with what it was in antecedent periods, which have been fpoken of as "good times;" about which he is perfuaded much mifconception prevails at this day, even among reafonable and candid men. By fome, indeed, it has been faid, with a manifest intention of inflaming the public mind, that if finecures and penfions were entirely fuppreffed, the burthens of the country would be instantly lightened to a great amount, if not entirely removed: an answer to which inflammatory suggestion may be found by a comparison of the before-mentioned total, large as it is, with the amount of the taxes raifed upon the people.

The whole revenue of Great Britain is more than 60,000,000l. a-year; the charge on which,

of 242,000l., for penfions and finecure employments at home and abroad, is between three farthings and one penny in the pound. By the extinction, therefore, of all finecures and penfions, a perfon paying taxes to the amount of 50l. a-year would fave about 4s. Such a faving we are far from thinking should be treated as trifling or infignificant; it would ill become the author to do so: on the other hand, how infinitely short would this fall of the expectation that has been held out?

But if from the total fum received from finecure places and penfions, deductions were made of fuch as have been given as rewards for public fervices, the amount would be very greatly reduced; penfions to foreign ministers, in particular, whose appointments are hardly, in any instance, sufficient for their maintenance.

The pension list also contains provision for the branches of noble and respectable families fallen into decay; this is however an exertion of national generosity, if not of justice, which the most scrupulous economist will hardly consider as improper. Something must certainly be allowed for mere favor;

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but when the inflances are clearly improper (and it is not meant to contend there are no fuch), they are at least open to public animadversion; as they are now regularly laid before parliament, and printed from time to time, which certainly affords a considerable, if not an effectual, check against abuse.



If we look to official incomes, it will be found they are, in most cases, barely equal to the moderate, and even the necessary expences of the parties; in many instances they are actually insufficient for these. May we not then venture to ask, whether it is reasonable, or whether it would be politic, that such persons should, after spending a great part of their lives with industry, zeal and sidelity, in the discharge of trusts and public duties, be left afterwards without reward of any fort, and their families entirely without provision?

It would hardly be wife, on reflection, to establish a principle which would have a tendency at least to exclude from the service of their country Men likely to be useful to it. Great numbers of those who engage in trade and manufacture (than whom none are held in higher estimation

by the author) or who enter into various profeffions, frequently acquire very large fortunes, and feldom, if they have talents and perseverance, fail to obtain independence. What fairness, justice, or reason is there then in marking the character of the official man alone with difrespect, and himself as unfit to have reward in any cafe, beyond an annual stipend for his labour and fervices, just sufficient for his necessary current expences, however faithfully and diligently he may have discharged an important trust for a long series of years? Surely it is not unwife or unreasonable that the public should be in a fituation to bid to a limited extent for talents, in competition with other honourable and lucrative professions, and various branches of trade and manufactures *.

It has always been justly held in a free country, and particularly in this, to be one of its greatest privileges, that the chief aristocracy, as far as

r relates

^{*} The Author most readily admits that fortunes thus acquired are, in general, the honourable reward of talents and industry, fortunately exerted in a country where prosperity has given them room for exertion, and under a constitution which provides at once for their security and their distinction. He has witnessed instances of this fort frequently, with peculiar satisfaction.

relates to the management of its public concerns, should be an aristocracy of talent and of virtue, as well as of rank and property; which principle would be destroyed if remuneration for public services flould be withheld; and the community would be deprived of all its advantages. Not only the great offices of state, but some others of most efficiency must then be confined to men of hereditary wealth and independence; and, with all the proper respect which should be entertained for such men, it must be allowed that, for the acquisition and improvement of talents necessary for the higher offices, the passing occasionally through the inferior situations, and that principle of activity which animates men in the attainment, fo much more than in the mere possession, of power and station, are much more favorable than the honours claimable by defcent alone.

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It is true that magnanimity and genuine patriotic ambition will look for a nobler reward for their fervices than the emoluments of office; but, in the prefent flate of fociety, a certain appearance is effential to be preferved by perfons in certain flations, which cannot be maintained without a liberal

provision. That great statesman, who was "poor " amidst a nation's wealth," whose ambition was patriotifm, whose expence and whose economy were only for the public, died in honourable pcverty. That circumstance certainly conveys no reproach upon his memory; but when he had leifure to attend to his private concerns, it distressed him feriously to reflect that he had debts, without the means of paying them, which he could not have avoided incurring, except from a parfimony which would have been called meannefs, or by accepting a remuneration from the public, which his enemies would have called rapacity; for he had no expence of any fort that was not indifpenfably necessary, except in improvements in his country refidence, where his house was hardly equal to the accommodation of the most private gentleman *.

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^{*} Towards the latter part of Mr. Pitt's life, fome debts preffed fo feverely upon him, as to render it necessary for seven of his private and most intimate friends to step in to save him from immediate inconvenience, among whom Lord Carrington was named by a mistake in the paper purporting to be Mr. Pitt's will, which has been published: which assistance Mr. Pitt agreed to avail himself of only on the express condition of his friends receiving repayment of the sums contributed, with interest; for securing which a part of his income was to be set aside, as a finking fund.—He died! and the nation paid his remaining debts.

In alluding to the embarrassed state of Mr. Pitt's finances, it is due to his memory from the Author, who was never separated from him, either in perfonal affection or political attachment, from his first entrance into public life, to almost the very latest hour of his existence, to state a circumstance with respect to pecuniary matters infinitely to his credit.

Early in 1789, when the nation was in a state of despondency respecting the health of our beloved Sovereign, and a change in the administration was thought extremely probable, it occurred to feveral gentlemen of the first respectability in the city of London, that Mr. Pitt, on quitting office, would be in a fituation of great embarrassment, not only from fome debts which he had unavoidably incurred, but as to the means of his future fubfritence. They felt the strong impression, in which the nation participated, of his great virtues, as well as of his eminent talents; and they were fenfible, in common with their country, of the value of those services to which his life had been hitherto devoted, particularly to those commercial interests in which they were deeply concerned. Under this impression a certain number of merchants and ship-owners met, and resolved to raise the sum

of 100,000l., to be prefented to him as a free gift—the well-earned reward of his meritorious exertions; each fubscriber engaging never to divulge the name of himself, or of any other person contributing, in order to prevent its being known to any one except themselves, who the contributors were. The only exception to this engagement of secrecy was a respectable Baronet *, who was deputed to come to the Author to learn in what manner the token of esteem and gratitude (as it was expressed) could be presented most acceptably to Mr. Pitt; whose name was to be as carefully concealed from Mr. Pitt as the others.

Highly flattering as the offer was, and feafonable as the act would have been (proceeding from a fet of gentlemen whose motives must have been pure and disinterested, not only in such an unequivocal mark of regard for a falling minister, but from the mode of carrying their object into effect,) the au-

^{*} Sir Robert Presson, then member for Dover, who gave many proofs of kindness and attachment to Mr. Pitt, but never asked a single favor of him: who being still living, no surther tribute of justice can be paid to him.

thor entertained doubts of Mr. Pitt accepting the proffered bounty, and therefore thought it right to apprize him of the intention. This occasioned a long discussion on the subject, which ended in Mr. Pitt expressing a positive and fixed determination to decline the acceptance of the liberal and generous offer: a determination that nothing could fhake: for when it was urged that it never could be known to him who the fubscribers were, and that they were men whose fortunes put them out of all probability of ever foliciting the fmallest favor from him; his reply was, "that if he should, at any " future time of his life, return to office, he should " never fee a gentleman from the city without its " occurring to him that he might be one of his " fubscribers."

This positive determination was communicated by the author to the Baronet before alluded to, which put an end to the measure; and in a few days after, Mr. Pitt, in conversing about his future plans, told the author, he had taken a fixed resolution to return to the Bar, and to apply unremittingly to that profession, in order to extricate himself from his difficulties, and to secure, as far as he should

should be able, the means of future independence.

The author will not deny the personal fatisfaction which he feels in having it in his power to communicate this anecdote to his readers: but he conceives that its communication may have a use beyond the mere gratification of private feeling, or of public curiofity. It will shew the spirit of disinterestedness and independence which may exist in times that have been reprefented as pregnant with felfishness, corruption, and venality; and will furnish an example to future ministers of that fentiment of high and fcrupulous honor (a prominent feature in the character of Mr. Pitt) which is the best pledge and guardian of public and private virtue. Were a minister like him to arise, (and who does not pray for fuch an event?) who, besides his own unavoidable expences, had a family to support, his embarraffment must be such as, with a man even of the firmest mind, would hang heavy on its powers, and divide, if not weaken those exertions, which the public weal should engross.

In expenditure from the public purfe, there is a diffinction fufficiently obvious between penfions and rewards apparently of private favor; and fums exprefsly devoted to public purpofes. The first ought fcrupuloufly to be investigated, at least as far as the examination may be made without endangering the dignity of enquiry: and we admit, most unequivocally, that the latter ought to be carefully and anxiously watched. We are aware that the general axiom, that wealth is power, is peculiarly applicable to our prefent state, and that the husbanding our refources is necessary for the continuance of that power which is to provide for our own fafety. It must not be deemed invidious if, while we urge a fair and adequate remuneration for public fervices, we diffinctly and plainly state our opinion of the propriety of preventing, by every possible means, all secret cmoluments. The public lofes much more than the money by allowing any part of its income to be converted or employed to the use or emolument of its fervants:-it is the advantage, and ought to be the condition, of a fair, open, and liberal reward for public fervice, through all its gradations, to fuperfede every other fource of remuneration. first



first is an encouragement to honest and honorable merit in the performance of that service with zeal and fidelity; the last has an evident tendency to taint the purity of office, and to turn into other channels than those of the public interest the exertions of its officers. Nor is it possible for any servant of the public to impose too strict a guard upon himself against deriving the smallest advantage from his situation by any indirect means whatever.

It has been shewn how far there is a ground for the call for further retrenchments, and the extent to which the utmost possible stretch of these would lighten the burthens of the people. It is, in truth, one of those clamours where loudness is substituted for force, but of which the found is much more powerful than the justice. The retrenchments which have been suggested on more sober grounds, though occasionally by persons not the most conversant either with the resources or the necessary expenditure of the state, have been of two kinds; either of mere economy, supposing the services to be indispensible; or of policy, supposing the services to be needless. The last, it is obvious, ought at all times

to be weighed carefully; and with a fober and deliberate judgment.

On the more extensive consideration respecting the expenditure for the great branches of the public fervice, whatever ftrong opinions the author entertains on the fubject, it is not meant to enter into any detail here, as it would not be ufeful, on his fole authority, to do fo: he will content himfelf with repeating an observation he has made in public, and often endeavoured to enforce in private, that no new or additional expence should be incurred in any department, without the previous knowledge and entire approbation of the minister, who is responsible for the due management of the finances of the country. An invariable adherence to that principle must always be of the very utmost importance: but above all in times like the prefent, when our war-establishment of every fort is not only the inftrument of our national glory, but the means of our national fafety, the provision for our national existence. The other branch of faving, that by which the same services may be performed at a cheaper rate, deferves the most ferious investigation,

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vestigation, and, it is hoped, has undergone the most anxious consideration, in order to the attainment of that laudable end. But the retrenchments should leave the substantial objects of the expenditure in as sull efficient vigour as before; otherwise the safety of the country would be endangered, at a moment when the storm beats suriously against it, and the ruins of other political sabrics are seen all around us.

The remaining subject of animadversion or complaint, the justice of which has also been examined in the foregoing pages, the increase of the Influence of the Crown, is a topic to which the jealousy of a free country like ours is always disposed to listen, with preposession in favor of the assirmative; yet, from the celebrated motion of Mr. Dunning downwards, the complaints of this influence, although they have been found to be greatly exaggerated, have been patiently investigated, and effectual means of reform have been adopted.

The greatly increased revenue, and all the other augmented and accumulated business of the state, have unavoidably occasioned some increase of patron-

age; but the influence created by fuch means is infinitely fhort of what has been given up by the measures of economy and regulation to which recourse has been had, especially when the description and value of the employments created is compared with those abolished; and it will not be denied to us that the manners of the times; the constant existence of a watchful opposition; the modern usage of parliament; the liberty of the prefs; and the unbounded circulation of the productions which that liberty encourages; all conspire to limit in practice that influence which, in other times, was fo powerful and so prevailing. Not to go back to the more ancient periods of our history, when the great weight of the prerogative bore down all opposition, whether of the parliament or the people; even fince the prerogative has been defined and limited by the Revolution, when the people, having recently fhaken off their yoke, were likely to have firetched their newly-acquired rights to the utmost, there has not been a reign in which the influence of the Crown has been fo unceafingly controlled by the jealousy of the House of Commons as that of His present Majesty.

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It is meant to speak with respect of Opposition; that is, of Opposition in the abstract, without reference to any individual person, or combination of An author who wrote the tract here alluded to, under the eye of that great minifter, whose first exertions, after his accession to political power, it was meant to record and illustrate, has defined Opposition in the following impartial and honorable terms; and it is to the credit of that illuftrious statesman's candor and liberality that (as the author informs us*) Mr. Pitthimfelf revifed and corrected the pamphlet in question:-" It is material " to confider whence arises this general safe-guard, " which the public possesses, against the malversa-" tion of ministers against the intentional abuse, or " the ignorant misapplication, of the powers with " which they are intrusted. The popular nature " of our government furnishes a check, of which · the operation is conftant, because it is excited by " natural and increasing causes. The opportunity "which parliament affords to the young, the " buftling, and the ambitious, of canvasting public

^{*} History of the Proceedings of the Parliament of 1784, published in 1785. Mackenzie's works, last edition, vol. 7. p. 395.

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"measures, is one of those falutary counterpoises which our constitution affords against the weight of the Executive Power. The Opposition in Britain is a fort of public body, which, in the practice at least of our government, is perfectly known and established. The province of this ex-official body, when it acts in a manner falutary to the state, is to watch with jealousy over the conduct of administration; to correct the abuses, and to resist the corruptions of its power; to restrain whatever may be excessive, to moderate what may be inconsiderate, and to supply what may be desective in its measures."

Such, I agree with that author, are the legitimate and respectable functions of Opposition, confidered as a practical branch of the constitution of Great Britain: such powers, and such jealously, it is hoped they will always exercise and entertain.

The most degrading corruption of a statesman, or his friends, is indeed, by the influence of money; but public men may be corrupted by the love of power, as well as by lust of gain; may be bribed by means of their pride, their obstinacy, or their

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refentment; they may be misled even by mistaken ideas of virtue. In guiding or opposing councils, by which great public interests are fought to be promoted, men must look to the means by which the country may be benefited, independently of private interest, and in possible cases, independently of private reputation. In the machine of State are many movements with which the people are not acquainted; and the statesman who guides them must often serve the people faithfully and effectually by acting contrary to the opinions of what they conceive to be best suited to their service. A virtuous statesman must act from higher motives than either his own immediate interest, or his own immediate reputation: his interest, a patriot statesman must remember, is that of his country; his reputation must often be left to the justice of posterity.

THE END.

Strahan and Preston, Printers-Street, London.

who followed Me Post and of power Shah was Low vibratere he was minister. 65 MI Perceval. Tale of kats at the Teatury.

